1870-71 File No. 7.
(L.R.) Serial No. 1-36

Subject: Sayer Duty

1870-71
(L.R)

File No 7.
Sls. 1-36

Sayer duty

Incomplete

Indexed

M. C. C. Office
8th Sept. 1870

Gen. No 3098 } 1870-71
Rev. 68.

To

The Superintendent of the
Kandiaroo Division

Sir,

In reply to your Docket
No 2354/76 of the 17th Ultimo, enclo
a Roobakarri, requesting instru
tions regarding the Weight to
be used in levying Sayer duty on
Sooparee, I am directed by the
Offg Chief Commissioner to
your attention to the Notif
dated 18th April 1864, issued
this Office on the subject, in
accordance with which, the
duty on Sooparee should be col
lected on the Rathul Maund
of 1120 Rupees, or on the Seer
weighing 28 Rupees. As this is
the proper weight, you are re
quested to issue such orders a
will ensure its being used in
future.

I have &c

J. G
Offg Secretary.

Par. Cr. 3099
D 484.

Copy to Superintt Ashtagram for information
— Do — Do — Nagar — Do —

I
S/3

Revenue 1870 No. 3098/68

To

The Offg Superintendent,
Naundrowg D:

Dated 8 September

Despe 12

Rs 15"

Genl No 3098 } 1870.71.
68.

In reply to Docket
2354/76 of the 17th Ultimo,
that the duty on
Coparee should be collected
on the Rattie Maund of 1720
Rupees or on the seer weighing
28 Rupees. —

37

Docket
noted
17/9/70

Revenue — 1870

From: The Superintendent
To: Mandurang Division
The Secretary to the
Chief Comr. of Mysore.
Dated 17th Sept 1870
Despatched —"—
Received 19th " 20th "
Enclosures No.
General No. 3029
R No. 90 of 1870-71.
Circular
Secty's No 2757
of 16th August 1870

Reports on Captain
Taylor's application
to farm the Sayer
Revenue —

23.9.70 -

This question is
undoubtedly be-
set with difficul-
ties but I do not
see that any of
the arguments ad-
duced as specially
favorable, or as
negativing, demand
any consideration
and recommend-
The present
Sayer Collections
are not suffi-
- cient

To whom it
may concern
This is to certify that
Effie Sch.
is connected
with this, and
has been and
is now enrolled in
Sunday School
attached to the
M.E. Church

Bundidroog Division

General No. 3029 / 1870-71.
Rev. No. 98

Superintendent's Office
Camp Chickaballapoor 17th
Sept 7th 1870.

To,

The Secretary to the Chief
Commissioner of Mysore.

Sir,

I have the honor to acknowledge the receipt of your Circular No. 2751/R.19 of 16th Ultimo, requesting an expression of my opinion on a proposal submitted by Captain R. R. Taylor, to contract with Government for the right to collect Sayer duty throughout the Province on the terms stated in his letter of the 9th Idem.—

2.— The existing system of collecting the Sayer revenue has proved so faulty, as remarked by the Chief Commissioner, that, if it is determined to maintain that System at all, any change in its management would probably be found beneficial, in a fiscal point of view, but I entertain the greatest doubt as

to

to the expediency of reverting to the old plan of farming out these revenues to a single individual. The main difficulty at present consists in the facilities for smuggling provided by the isolated position of the Province, surrounded as it is on all sides by Districts from and to which the excisable articles can be respectively imported and exported, free of duty. It is obvious that with the frontiers unguarded, the greatest facilities every where exist for taking Mysore produce a few miles over the frontier, and reimporting it, as foreign produce. To prevent this, it would be necessary to establish a Cordon of preventive guards along the whole line of frontier* but the cost of such an Establishment would be Considerable, and there would be serious objections to adding to the number of Sayer Officials who can carry on their exactions in spite of the closest supervision.—

3.— Another fruitful source of Dis-

mismanagement and loss to Governme
is the inadequate Establishment in
the Talooks. There is in fact no
Collecting Establishment except in one
Talook in the Coimbatoor District (Chick
=maikanhully) and the whole duty falls
upon the Shekdars whose time is
already fully occupied and who, as
it may be supposed, cannot keep a
very vigilant watch over all parts of
their large Ranges. After the abolition
of the exports and imports with Her
Majesty's territories, and after the Con=
=siderable reductions made in 1864-65
in the list of articles Chargeable with
duty within the province, it was thought
essential to economize the cost of
Establishments as much as possible,
and the present system was introduced
of entrusting the work of Collection to
the Shekdars, aided by the Village
Officers to whom a per centage is
assigned. This system has proved
notoriously to have failed, but is

the

the Remedy is to be found in re constitutting, partially, the old Establishments, I see no reason why the Government should not itself undertake the work, as at present, and I should view with apprehension the introduction of a host of Collectors, who would not be subject to the restraints imposed upon Government Officials. —

I have the Honor to be,

Sir,

Your most obedient Servant.

Thomas Hartley.

Offg Superintendent.

1
R49

Revenue 1870. No. 3952.

To The Superintendent of the Sandwich Islands Division

Dated 2nd Nov.

Despatched 4

Received 4 Nov 5

Enclosures No.

General No. 3952 } 18

Revenue No. 93 }

Your Docket No. 3096/100 dated 22nd September last forwarding Revenue Returns for the month of August 1870.

With reference to the above requests to be informed at what rates the duty on the quantity of Soopari noted in the margin shewn under the head Consumption in Accounts Class V No. 2, has

From Her Majesty's Territory.

	Quantity	Duty
	lbs.	£ s. d.
Delaware 1st sort	140 – 20	36 – 12 – "
Malaga 1st sort	501 – 34 – 8	142 – " – 10

In this Territory.

	Quantity	Duty
	lbs.	£ s. d.
	M – S. G.	C. L. – P.
	" – " – "	" – " – "
	576 – 17 – 12	147 – 2 – 9

Has been served.

By Order

2-11-

Offg Secretary.

1870.

From The Superintendent
Admiralty Division

To The Secretary to the
Chief Commissioner

Dated 4th January

Despatched 5

Received 7th 14

Enclosures No.

General No 480

1870-71

Rail No. 16X

Submits a list of
Lascar Seamen from
out of employment among
the transfer of the Colon
Shipping agency to Con
tractors.

To Supt. Asst-Jen. Jus
Marine & request as to
what funds are avail-
able. J.L. WZ 4

The Shipwrecked Mariners Loan
is eligible for a grant not exceeding 25 £
The 2 Seamen in the Jail are
not eligible for relief
being sent off by S and T Co. The rest
are unemployed, being of the usual Race

class are entitled to pensions
& the Labourers entitled to pay for
each years leave. They
will amount to about 2500/.

The Estimate was framed
before the
Increase when the
Budget of 1870 was prepared
& it will have to be altered
in consequence of

J. Ch. Comm

19.1.

ought not
the Municipality to meet
this charge?

20.1.71 — Yes. I
certainly consider
the Street while
the Improvements
are done by Sir
a Liberality of the
Gratuities should

×and Keys & Privies
Sale in course of Erection
81 Aungier Sq

be discharged by
the Municipality
Ins. Estimate
& Instd. × D.L.

The same should
be provided if
desirable with
other Employments

B.B. [illegible]

General 4865
Rev. Dept. 161

547

Nundidroog Division
Superintendent's Office
Bangalore 4th January 1871.

To
The Secretary to the
Chief Commissioner of Mysore.

Sir,

I have the honour to forward herewith a List of Bungy servants of above 5 years service, who have been thrown out of employment owing to the transfer of the Octroi collecting Agency at Bangalore to Contractors, and to request that you will be so good as to obtain the Chief Commissioner's sanction to the persons therein named being discharged with 6 months gratuity, the option of declining the offer being given to those who prefer the chance of awaiting for an opportunity of being re-entertained in the public service. These individuals are not according to the acknowledged

acknowledged terms of their employment with the Ranger Department entitled to pensions, and the prompt payment of a gratuity, might enable some of them to find employment elsewhere. The Superintendent has expressed his opinion in the letter of which a copy is appended, that owing, to the continuous reductions of Establishments and to the necessity, of providing for Rangers promoted, who have been lately, thrown out of employment, there is but little prospect of the Ranger Officials being reinstated.

I have the honor to be,
Sir,
Your most obedient Servt.
Harvey Clark
Offg Superintendent

1/S14

Received — No. 5193/131.

1871.

From

To The Superintendt of the Nandidroog Dn

Dated 10th January 1871 Camp Benkipoor

Despatched 14

Received 17th " — " — "

Enclosures No.

General No. 5193 / No. 131 } 18/1/71.

Your Docket No. 4390/144 of 29th Novr last submitting Sayer return Class V No. 2 for October/70

With reference to the above, states that it is found that — 12 No. 1-11-7 has been levied on 1 No. 16 of 1 No. Class Disawar Sooparee, imported from Her Majesty's Territory, where the calculation of duty on the said article and quantity at Rs. 1-4-0 brings the result to Rs. 1-12-0. The difference of 5 pies should therefore be recovered. —

By order

H. L. Way

Offg Secretary

notes

From The Superintendent
Nandidroog Division.
To The Secretary to the
Chief Commr of Mysore.
Dated 17 January 1871
Despatched
Received
Furnitures No. 1
General No 1088
Acc No. 16 of 1870-71.

From ... Bangalore ...

Rec'd ... 1871

Extra duty of one fork on Betel leaves which is charged only in the Bangalore Talook Rupees 3854-7-9 from January to 31st Dec 70.

The duty for Novr & Decr will be appropriated by the Abkari Contractor.

C. Rao
1/2/71.

Betel leaves grown in the Bangalore Talook are charged with a double layer duty and pay in addition an octroi duty when brought to Bangalore. —

... 24.1.71 ... that is the amount due ... to the Sayer by the extra duty of one fork ...

Ag 726/1/71

2. 2. 71 -

Refer to Dep.
Asst Sol for
opinion -

[illegible]

[illegible]

may be adopted

[illegible]

Dy. Asst Gen.

General 3086
No. A. 169

Sandiway Division,
Superintendent's Office,
Camp Veria Malai 17th January 1871.

To
The Secretary to the
Chief Commissioner of Abkarie.

Sir,

I have the honor to submit for the consideration and orders of the Chief Commissioner, copy of letter No. 892 of 28th December last from the Superintendent, Bangalore District, bringing to notice the circumstance that Betel leaves grown in the Bangalore Taluk, and which are under the provisions contained in the Chief Commissioner's Proclamation dated 18th April 1864, charged with a double Sayer duty, of 2 pies per bundle of 100 Leaves are required to pay in addition one Octroi duty of 1 pie per 100 on being brought for sale to the Bangalore.

2. The practice of levying a higher Sayer duty on Betel leaf produced in the Bangalore Taluk than that of any other Taluk in the Province, originated probably in an

desire

desire to discourage its production in localities as close to Bangalore, that greater facilities would exist for smuggling it into the station. With a similar object apparently, an absolute prohibition was placed on the growth of tobacco within a 5 mile radius of Bangalore. These restrictions cannot no longer be maintained in the interests of the Abkari Contractors, who have established a cordon of detectives immediately round the station, and no stipulation for that purpose is contained in the Contract bond. Indeed the natural effect of removing such restrictions would be to encourage the growth of both betel leaf and tobacco in the vicinity of Bangalore where there is a large demand and thus to augment largely the collections from Abkari.

3. I would therefore recommend that the existing permanent levied in the form of garden duty on betel leaf

produced

№892.

Dy: Superintendt's Office

Bangalore District

Camp at the Vishvanath pura 28th Decr 1870.

To

The Superintendent

Nundidroog Divn

Sir

I have the honor to bring to your notice that the Betal leaf gardeners in the Yadayan Village of the Bangalore Talook complained to me that the contractor of the Abkari dues in the Pettah and Cantonment of Bangalore demands of them a duty of 1 pie per bundle of 100 leaves when brought for sale into the Pettah or Cantonment, notwithstanding their having already paid 2 pies for the same for Government to the Sayer official of their Village and obtained a Rahadari as per Chief Commissioner's Notification dated 18th April 1864.

2. The Amildar of Bangalore, reports that when the collection of Abkari dues was under his management, the extra pie now demanded by the Contractor

for Betal leaf brought from the Villages of his Talook was never collected for the Municipal fund.

3. But in the present contract Rules for the collection of Excise duties in the Cantonment and Town of Bangalore, there is no provision made Exempting Betal leaf grown in the Talook of Bangalore, but a duty of one pie per 100 is paid for all betal leaf brought from the Country The Contractor therefore argues that he is entitled to his 1 pie without reference as to whether the leaf is grown in the Bangalore or any Talook of the Upper Country. But as this subjects the leaf grown in the Bangalore Talook to an Extra pie which it did not pay before, and also subjects it to the great disadvantage of paying 1 pie or upwards of 33 per cent more than the leaf grown in Her Majesty's Territories, I beg to solicit your instructions on the subject. —

I have

I
R49

Revenue - 1871.

To The Superintendent of the Nandidroog Division

Dated 30 January

Despatched 2nd July

Received 3rd " "

Enclosures No. 1

General No. 5514 } 18

Rev: No. 142 }

Your Docket No. 4791/158 of the 21st December last, submitting Revenue Returns for Nov. /70.

Referring to the Return Class V No 1 forwards a Roobkaree No 43 and requests submission of the information therein called for as to why the amount of the collections of Octroi duty has not been transferred

transferred to Municipal Funds, and also by what authority the expenditure of Rs 110-12-7 was entered in excess of the sanctioned amount for Establishment.

"By order"

30. 1.

Offg Secretary

C & R. 7

J. H. Boyd

noted

1
S12

11.3.71

Reply accord

Rev. No 190

From 1870-71
The Superintendent
Rawalpindi Division

To The Secretary to the
Chief Commissioner Punjab

Dated 2nd March 1871

Despatched

Received 3rd

Enclosures No.

General No 576 } 1870-71.
New No 190 }

Recommends the remission of Import duty on Carpets.

This information is not for the asking in the Duty on carpets was never shown under a separate head in the accounts, but is included under the general head of Piece goods. The information asked may be called for from the Superintendents

Rev 10/3

General 5776
No. 190

Bangalore Division,
Superintendent's Office,
Bangalore 2nd March 1871.

To
The Secretary to the
Chief Commissioner of Mysore.

Sir,—

On a representation made to the Superintendent of Bangalore by the Carpet manufacturers praying for the exemption of Carpets from the Import duty of 5 per cent ad valorem, in consideration of the circumstance that the duty on woollen manufactures was remitted by the Notification dated 18th April 1864, that officer has recommended that the request should be complied with.

2. On reference to the printed list of dutiable articles received from your office in 1860, I find that "Carpets" are classed under the head "Jarali" or piece goods, and did not therefore come within the

the catalogue of goods on which
Sugar duty was abolished from 5th
June 1874.

3. The realizations from this
source being however annually,
£2,263-10-6 for the year 1869-70, I would
submit for the Chief Commissioner's
favourable consideration that the duty
on this article be remitted.

I have the honour to be,
Sir,
Your obedient Servant

I

P12

From Rec. 1871 No. 6120

78

To To The Superintendent of
Police Cooper Div

Dated 7 March

Despatched 357

Received

5113

Enclosures No.

General No. 6120 1870/71

R. No. 78

Forwards an Extract from
a comparative Statement
Shewing the decrease
in Sayer Collections
&c. &c. for the 5 Yea
previous and subsequ
to the Abolition of the
Sayer Establishment
in the Valley of Kagan
District of Kadu
Chittedrug

Calls for enquiry an
submission of
full and detailed
report with such s
gestions relative
the future working
of the Sayer Dept

13/3/71

No 49

Revenue No. 6331
168

From 187 .

To The Superintendent of the Nandidroog Dn

Dated Bangalore 20th March

Despatched "

Received and Regd "25"

Enclosures No.

General No. 633 } 18
Rev No. 168 }

Supt to dock at No. 5814 of 4th Inst
190
giving cover to copy of a Moochilka given by the Octroi Contractor and a roobkary furnishing further explanation regarding certain items of Octroi duties.-

With reference to the above, observes that though the Octroi contractor is bound by his agreement to pay instalments of Rs 6,666-10-8 about the 15th of every month. yet a sum of Rs 10,333-5-4 ~~is~~ due by Mr Corbett upto the 31st Jan last. The Chief Commr hopes that this

will not again occur and that the payments will be punctually made on the dates fixed. —

By order

Offg Secretary.

C + R

Revenue.

Encl. No 3

Nundidroog Division
Superintendent's Office
Bangalore, 5th April 1871.

To,

The Secretary to the Chief
Commissioner of Mysore.

Sir,

With reference to your docket No. 5726/R. 149 of 11th February last, I have the honor to submit for the Chief Commissioner's perusal, Copy of a letter from the President Pettah Municipal Board, and to observe that it is apparent that the Betel leaf grown in the Bangalore Talook was not previously to October last, when the Octroi duties were farmed out to a Contractor, Charged with any Octroi or Municipal duty, the Sayer duty of 2 pies per 100 leaves leviable as Bhurti hosil being the only rate imposed. —

× No. 151 - 28th March 1871.

2. — The Municipal Collections from

from this source are shewn to have been derived entirely from the cess of 2 pies per 100 leaves levied since 1867 on betel leaves imported from Her Majesty's Territories, for though the produce of the Province outside the Bangalore Talook, paid, in addition to Bhurti basil of 1 pie, an equivalent duty on coming into Bangalore, the latter was not treated as (4) Municipal octroi and the collections were credited to Imperial funds. —

I have the honor to be,

Sir,

Your most obedient Servant.

Offg Superintendent.

Pettah Municipal Board's Office

No. 151.

Bangalore, 28th March 1871.

To,

The Superintendent

Sundidroog Division.

Sir,

With reference to your docket No. 5598/1334 dated 20th Ultimo inquiring the date from which Octroi was first imposed in respect of Betel leaf imported into Bangalore &c., I have the honor to state that octroi duty at the rate of 2 pies per 100 leaves imported from Her Majesty's Territories is imposed from 1st July 1867, and this Collection only was credited to the Municipal funds. It appears that the Betel leaf of the Bangalore Talook paid a duty of 2 pies per 100, and that of other Talooks of this Province imported into Bangalore, paid a duty of one pie, besides what it paid at the place of importation viz: one pie. These Collections went to the General Revenue but

not

not to Municipal Fund. There appears to be no authority for this proceeding but the practice has been in force from 1863. —

II. The present inequality complained of is that while Betel leaf from Her Majesty's Territories pays only 2 pies as also the leaf produced in the District generally (viz.t 1 pie to the Contractor and 1 pie Bhurtè hasil) the leaf produced in the Bangalore Talook is charged 2 pies Bhurtè hasil, and in addition the Contractor now claims under his Contract an extra 1 pie, and which if sanctioned will place the Bangalore Talook leaf under great disadvantage. To remedy this inequality I would beg to suggest that the same duty, and apportioned in the same manner, may be charged on the produce of the Bangalore Talook as is now levied upon the produce of the other Talooks of the District.

I have &c.

"Copy"

(Sd) L. Ricketts

President Pettah Fund Bd.

Offg Superintendent.

Revenue.

No. 18

Nandidroog Division
Superintendent's Office.
Bangalore 24th April 1871.

To

The Secretary to the
Chief Commissioner of Mysore

Sir,

In returning the petition, with two enclosures, from the merchants of the Siddaghut Talook received with your Docket No. 11/2 of the 3d Instant, I have the honor to report for the Chief Commissioner's information that the ad valorem duty on Opium is levied at the first sale within the Territory under the terms of the instructions conveyed in the 1st para of your Circular No 1042/5 of the 23d May last.

2. With reference to the Roobkarry No 59 received with the above mentioned Docket, calling for further particulars regarding opium I beg to refer you to this Office letter No 4341/142 of the 28th November last, in which the subject of farming out the drug and levying the duty thereon under the present system was adverted to.

I. I

3. I see no objection to an excise duty being levied on opium at the place of production, and this will not prevent the monopoly of the sale of opium being continued to be farmed out as heretofore.

I have the honor &c.

Sir

Your most Obt. Servant.

Offg. Superintendent.

No. 28.

Memorandum

Letter from Superintendent of Naudidroog No. 18 of the 24th April last reporting on a petition from certain merchants of the Sidlaghutta Talook

The petitioners in question state that hitherto they were exempted from payment of duty on opium exported to Her Majesty's Territories, that while this privilege is still continued to the ryots or growers, it is withheld from traders, who are compelled to pay the duty on all such exports; they therefore pray to be exempted from the tax as formerly.-

This petition was sent for report to the Supt. who states in his letter under reference that an ad-valorem duty on opium is levied at the first sale within the Province under the terms of the instructions contained in the 1st para of this Office Circular No. 1049/5 of the 23rd May 1870.

This cause has been recently adopted as Supplemental to Appendix Revenue Letter of 28 Nov 1870

I beg to submit that Opium is one of the Commodities that was exempted from payment of excise duty when exported to Her Majesty's Territories under the Circular of 1864 No. 2978/25, and it would appear that it continues to be so until the issue of the order above quoted under the authority of which the duty is collected as soon as a sale takes place between the grower and trader without reference to the consideration whether the purchase was intended for exportation to Foreign Territory or for home consumption.

That is to say, it has not included in the articles specified

This arrangement therefore naturally tends to check to a certain extent the trade in Opinion being carried on by dealers, who purchase the drug for export, thus placing the cultivators in a better position as they can export their produce free of duty.

Query? To support produce of Dr. cause a cultivator must have capital advance to collect the drug. Does not this tend to make the cultivator subservient to the trader?

I am of opinion that it would be expedient to declare that opium, like areca, Tobacco & Coffee should not be exempt under any circumstances from payment of excise.-

Bangalore
June 1871.

(Sd.) R. Sabapathy

This might be done, not ~~in~~ the levy of an 20 per cent ad. val. duty on all opium produced in the country, might affect the business of those who have the monopoly of the sale within the Province - during the currency of their contract.-

I would suggest however for the consideration that the opinions of the Superintendents of Revenue Chiefs of the Dept. of Bangalore & Mysore might be obtained as to the advisability of treating the duty as an article on which an increase or decrease from place of production is levied, without reference to the destination - 2nd whether in such case the ad val. duty of 20 per cent should be levied at that high rate / the duty is computed on the market price - i.e. the value realized on sale, and not on the estimate of the cost of production to the cultivator /-

The statistics of opium cultivation within the last 10 years might also be referred to in order to see how far the removal of the duty on exports of opium & the tendency to duty, and any other administrative measures which have been taken to affect the duty, have acted on the increase or diminution in the area of the cultivation by 2/6

R.V.

The course proposed by Secretary may be adopted -

In my opinion the Export duty should be levied on all Spirits Grown or introduced into the Province without Exception or Exemption of any sort, in the same manner as it is collected on Tobacco grown by

The duty is not at present levied at 20 p. c. ad Valorem but it might be better to have a fixed rate per liter.

J. Chamberlain

3/6

notes

R. No 89

Nandidroog Division
Superintendent's Office.
Bangalore 28th August 1871.

To,

The Secretary to the
Chief Commissioner
of Mysore

Sir,

In submitting for the Chief Commissioner's orders, copy of a letter from the Deputy Superintendent of the Bangalore District with translation of Petition from certain Tobacco Merchants of Bangalore, complaining that they are now required to pay 3½ Rupees per maund for Mysore-grown Tobacco instead of 2½ Rupees as formerly, I have the honor to observe that it is expressly stated in para 2 Circular No 4379/24 of 9th March 1864, that the extra duty on Tobacco of 2½ Rupees then imposed was to be devoted to Municipal purposes.

No 409. 15th Augt 71.

2. The Municipality appear therefore to have no right to a duty of 3½ Rupees a maund.

I have the honor to be
Sir
Your most obt Servant

[signature]

Dy: Superintendent.

Dy: Superintt's Office.

No 409. Bangalore 15th August 1871.

To

The Offg: Superintendent

Nandidroog Division.

Sir,

I have the honor to enclose for orders a petition from certain Tobacco merchants complaining that they are now compelled to pay 3½ Rupees per maund for Mysore-grown Tobacco instead of 2½ Rs: as formerly.

II I am of opinion that the Municipality should only charge 2½ Rs: per maund for Mysore grown Tobacco, inasmuch as such Tobacco has already paid 1 Rupee at the place of Exportation making in all the 3½ Rupees apparently referred to in the Commissioner's Sayer Notification of the 18th April 1864.

III. By Mr Corbett's contract, the rate referred to, was also 3½ Rupees, but I believe he only collected 2½ Rupees on Mysore Tobacco as also did Government before the Octroi was leased out.

IV If Madras grown Tobacco did not enter into competition with the produce of Mysore, it would not much matter if

the

To

The Deputy Superintendent

Bangalore District.

We, the undersigned Tobacco Merchants of the Bangalore Pettah, beg to submit as follows.—

In accordance with the Notification issued in 1864 by W. R. Rowring, late Chief Commissioner, we carried on as traders in Tobacco after paying a duty of 1 Rupee per maund of Tobacco at the place of exportation and of 2½ Rupees at this place. After the Octroi was leased out in last June, the Contractor demanded us to pay 3½ Rupees at this place alone. To which we said that we were unable to pay 3½ Rupees here also, after paying 1 Rupee at the place of exportation. Upon which the Contractor used to levy only 2½ Rs. as usual. In July last when we went to get Tobacco weighed

and be can dispose of d. anywhere
else.

We have no other means of earning
our livelihood. There are no deadings
since 15 days. We therefore pray
for orders to levy a duty of 2½ Rs.
here:—

s/d/ Ramchiah
Ramaiah
and 3 others

Superintts' Office
1/12/17
Translated by
M.C. Rangaswamiengar

1000

1871 No. 10

From The Superintendent of Native Affairs

To The Secretary to the Chief Commissioner of Police.

Dated 4th October 1871

Despatched 5 " —

Received " " — " —

Registered " "

Enclosures No. 2

General No. } 1871/72

No. No 100 }

Enquires draft form of Licences that will be issued for the sale of Intoxicating

(Sd)

To Despatch Office

5/10

Papers submitted

A.O.C.

18/10

Reg'd 1/10/71. Answered 7-8-0/10/10/71

Received

No. 1111

(1)

Nundidroog Division
Superintendent's Office.
Bangalore 4th October 1871.

To

The Secretary to the
Chief Commissioner of Mysore.

Sir,

I have the honor to forward for the approval and sanction of the Chief Commissioner, a Draft form of Licence to be issued for the sale of "Mudouch," a narcotic preparation made of opium and betel-leaf, chiefly for smoking purposes in the Town and Cantonment of Bangalore.

2. The Circumstances which have originated the above proposal are explained in the accompanying copy of letter from the Deputy Superintendent Bangalore District No. 560 of the 18th Ultimo.

I have the honor to be,
Sir,
Your most obdt. Servant,

Offg. Superintendent.

2

Deputy Superintt's Office.
Bangalore District.
Bangalore 18th September 1871.

No 560

From

L. Ricketts Esquire,

Offg: Dy: Superintendent. Bangalore.

To

Major J. A. Campbell

Offg: Superintendent. Nundidroog.

Sir,

1. My attention has been recently drawn by the Abkarry Contractor and by the Town and Cantonment Magistrate and Sir Ameen to the large number of Mudduth Kanas, both in the Pété and Cantonment.

2. This Mudduth is made of opium mixed with betel leaf and then formed into pills for the purpose of smoking.

3. The Government Contractor is interested in the matter, inasmuch as this opium should be purchased by him, and this he states is not the case at present. Hence the inference is especially when the considerable existing number of shops be taken into consideration that much smuggling takes place, and which can hardly be prevented or detected unless the number of

shops

shops be restricted and regulated by a system of licences somewhat similar to that of arrack licences.

4. The Magistracy, and indeed the Government, are interested in the matter inasmuch as the smoking of Mudduth is attended with the same pernicious consequences as that of smoking opium. Whilst the Mudduth Kanas themselves are the resort of numerous bad characters and a dangerous snare to the lower classes.

5. I therefore propose to greatly restrict the present number of Mudduth Kanas by prohibiting its sale without a licence and then granting 8 licences for its sale in the Cantonment and 4 in the Petté.

6. I enclose a form of arrack licence altered so as to meet the case of these Mudduth Kanas and if the conditions meet with your approval, I propose issuing the above number of licences without delay. I also request permission for duly promulgating a notice prohibiting the manufacture or vend of Mudduth without a licence.

7. Independant of the benefits likely to accrue by the above measures the Government will probably derive a legitimate revenue on opium, which is now apparently smuggled, as one of the conditions of the licence makes it obligatory, on the

the holder only to purchase his opium from the Government Contractor.

8. Mr Avathoon applied for permission to issue the licences himself, but as the use of this particular drug has not been specifically formed to him, I think it better that the licences at least in the first instance should emanate from a Government Officer.

9. Hereafter by inserting the words "or other intoxicating drugs" in a future Contract or Contracts, the sale of Muduth might be conferred upon the Contractor.

I have &c

/Signed/ L. Ricketts

Offg: Dy Superintendent

/Copy/

T. Thiruvadaya

Manager.

(9)

No. 78

Memorandum. 5120

With reference to letter No. 1006 of 4th October 1871 from the Superintendent of the Nandidroog Division, submitting for the Chief Commissioner's approval and sanction a Draft Form of License proposed to be issued for the sale of "Muduth," I beg to submit the following.

2. The Narcotic preparation called "Muduth" is made of opium diluted with water in the proportion of half a dram of water for one Tolah's weight of opium. The dilution is put into a copper or brass vessel and placed on fire, and when sufficiently heated, it becomes thick like treacle, when leaves of one of the three kinds marginally named, being cut into small bits, are mixed with the opium, and by further application of heat, it becomes quite thick, after which it is allowed to cool, and is then formed into balls which are sold at the rate of from 2 to 3 pice each.

× Betel leaves
Somegranite leaves
Kadee Jalee leaves

3. Each of the "Muduth" balls so made is divided into 10 or 15 pieces and one

one piece is used at each time of smoking.

4. In order to keep up the fire while smoking the "Mudutti", the following plan is adopted. Charcoal made of the wood of Milkhedge is reduced to powder, which being mixed with rice gruel, is made into small sticks resembling those of sealing wax. These sticks are dried and are used when smoking the "Mudutti". The quality of a stick so prepared is that it ignites immediately, on its being brought in contact with fire, and keeps the fire till the whole stick is consumed.

5. The smokers of the "Mudutti", having smoked it once, keep eating any one of the eatables marginally noted after which they recommence smoking, and then eat, and so on repeat this process of alternate smoking and eating several times, whereby the man is intoxicated and keeps drowsing.

*Ground Nuts
Sugar Cane
Sweetmeat

6. I hear that by the Abkary Hoot Commanah issued to the Taloots by the Superintendent of the late Bangalore Division, the

(7)

Extract of Abkarri Amany Rules issued by Colonel Hains Superintendent of the Bangalore Division on the 21st June 1847.

Para 6 "All Liquors which may be brought within the Military Cantonment either from Madras or any other place without the permission of the Superintendent of Police, excepting those brought for the use of the European officers, will be attached according to the Police Regulations, carried into the Godown, and treated as smuggled Liquor.

Para 19. "Persons who may be found to act contrary to the rules, will be considered to have wantonly disobeyed the orders, and be accordingly fined not exceeding a sum of 600 Rupees or in default of payment imprisonment for the space of 12 Months as provided for in Commissioner's orders Dated 18th July 1843.+

Para 34. "Persons who have found smuggling contrary to Para 6 of this rule without special License, Arrack, Ganja, Opium, or other narcotics, or found the making and selling of "Madath" at this place, should at once be seized and sent to the Palook Cutcherry."—

Extract + Translation

(Signed) A. Cadenhead

17/12.

+ Circular Pt. 20 dd 18th July 1843 as per ms.

the scheme after the introduction of the Contract system

A.O.R.
27/10/74.

Re 1. Explanation to the Secretary Bd of Revenue Calcutta relative to, & attaching opinion of Advocate Genl to the Madras Regs on the form of licenses & applies to Opium

Instructions appear to finish in the Madras Ordinary for the sale Narcotics

A.O.R.
2/11

Opium & Mudduck Licenses

Items:
Re Dr Supt and Supt advocate the restriction of Murkuntta Khanas & the Govt Retail by prohibiting the sale without a license, and only issuing 8 of these.
The Supt to whom it was referred, advocates the total prohibition of the sale of such a compound. He describes it, as Opium boiled with water and pungent leaves to the consistency of Goráka, and smoked in pipes by the dissolute and loafing class; and of which 15 pipes full can be bought for 2 or 3 pice. He also personally told me that these Murkuntta Khanas were the resort of all the idle and evil disposed, & the enlargement produced by use of the narcotic, are ready for any mischief.
He produces a translation of the old order, prohibiting its manufacture sale issued by Govt, which appears to have become inoperative. Though there is nothing to show if it has been repealed.
The difference however is that it has been

gradually ignored this it did not
now recognized in agony, and hence
the Complaint of the number of Theft
horses which it is shown the Sheriff is required
to put down a contest - Capt. Clarke
contends, that if the order is not respected,
it shd be enforced -
This perhaps shows the difficulty, that
the Limit of the number, and the control
the municipal laws the most desirable
[illegible]

[illegible]

in this matter, in allowing the un-
restricted use of this deleterious narcotic
to be openly practiced, notwithstanding
the penal laws in force against it's im-
portation + that Mr. Ricketts merits the
thanks of Govt. for bringing the subject to
notice - It will not in my opinion be
long practicable, however desirable, altogether
to prohibit the drug, and the only course
is to bring it into use under such restric-
tions as possible, & to limit it's use by imposing
such duty of Jus on the various products for
this purpose, as will raise it's price to a
point which will be beyond the means of
the lower & poorer classes - the true

1
C-13

From 18/1 .72
The Superintendent
To Vandiwash Division
The Secretary to the
Dated Chief Commissioner of Mysore
Despatched 26th October
Received 27 — —
Page 28th — —
Enclosures No. 1
General No.
Acc 115 } 1871-72.
Vont. No. 3350 No.
378 of the 25th idem.

A revised Scale of Establishments proposed for collecting Vaqfs Revenue in the Chennapatam, Doddaballapura and Devanhalli Talooks.

Lieut Captain
[illegible]

24/10 —
The measure
may be adopted
as a Experiment
- but subject
to Report at
the end of one
year —
Sd/ —

Col Sec
1/11/71

Revenue

No. 115

Nandidroog Division,
Superintendent's Office
Bangalore 26 October 1871

To
The Secretary to the
Chief Commissioner of Mysore.

Sir,

I have the honor to suspend, for the Chief Commissioner's consideration, copy of a letter No. 680 of the 7th instant, from the Dy. Superintendent of the Bangalore District, submitting a revised scale of Establishments proposed for collecting Ryer revenue in the Channapatam, Doddaballapoor, and Chinjapoor Talooks, as directed in your letter No. 23386/R. 73 of the 7th idem; and to state, that the aggregate cost of the said Establishments is Rs 1,380, or Rs 156 less than the amount previously proposed.

2. The pay of 1st class, and 2d class Moneegars, at Rs 15 and 10 respectively, and that of the Peons at Rs 4, has been entered in the proposed scale as recommended

recommended in the 4th paragraph of your
letter, and a third class Honegar
at 8 Rs. is provided for one of the
Ryottahs in the Doddaballapoora
Taluk, for the reason assigned by
Mr. Nicholls.

I have the honor to be,
Sir,
Your Most Obed.t Servt.,

Asst. Superintendent.

H.R

(No. 680)

The Superintendent's Office,
Bangalore District,
Bangalore 19th October 1871

To,
The Superintendent,
Vandiwash Division.

Sir,

I have the honor to acknowledge your official Memorandum No. 720 dated 12th instant, forwarding copy of a letter from the Secretary, requesting, that the temporary Establishment proposed by me for collecting Sayer Revenue in three Talooks, may be reconsidered in reference to certain suggestions made by the Chief Commissioner, and to submit for sanction, the following revised scale:—

Cheemnapalya Talook.

× 1st Class Cuttah for Cudbah Maloor,
and Moodigerray Hobblies.
Head Quarters Maloor.

1 Moregar, at 15 Rs per annum Rs 180—
3 Peons at 4 Rs each per annum — 144—
Total Rs — 324—

× 2d Class Cuttah for Hongamoor and
Veerapachipoor Hobblies.

Head

Head Quarters Serangoon

1 Moniegar at Rs 10 or per annum Rs 120—— —

2 Peons at Rs 48 each per annum —— 96——

Total 216——

Expenditure for Godrok, Rupees 570——

—Ditto— as proposed in my

letter No 515 dy 4th September Rs—468——

Increase —192——

Varjapura Godrok

2nd Class Cuttah for Varjapura Morglon

and Weidoor Hobliee.

Head Quarters Varjapura.

Establishment Rupees 216——

2nd Class Cuttah for Vidaarkarpa

and Beigoor Hobliee.

Hd Qrs Vidaarkarpa

Establishment Rs —216——

Expenditure for Godrok Rupees 432——

Ditto as per details No 515 dy 4th Sept 1868——

Decrease 36——

Doddal Ballapura Godrok

2nd Class Cuttah for Cudlah Takole

Kodihully and Honnawar Hobliee

Hd Qrs Doddal Ballapura

Establishment Rupees 216——

3d Class

9
S—13—

From

1871.

To The Supt. Mines & Dist.

Dated Bangalore 1st Nov. 71

Despatched 3 "

Received

Enclosures No.

General No. 3878 / Gl. No 824 } 1871-2

Your letter No 115 of the 26th ultimo submitting a revised scale of establishment proposed for collecting the Sayer Revenue in the Chennapatam Dodda Ballapura & Nunjapura Talooks.

In reply states that the Chief Commr approves of the revised scale now submitted, and sanctions the adoption of the measure proposed

proposed for collecting
the Sayer Revenue in
the Talooks noticed above
Experimentally for one
year, on the expiration
of which, the results of
the working of the Special
Establishment will
be reported

Observes that the
above arrangement
will necessitate the
abolition, in the Talooks
referred to, of the Com-
-mission now paid to
Village officials & Shaikdars
for collecting the Sayer &
requests that this may be done

By order
JP
Offg Secy

Copy forwarded to Dy Accts
Genl for information -

By order
JP
Offg Secy

To Dupty Secy
11/11/7

1871

From The Superintendent
To Nundidroog division
The Secretary to the Chief Commissioner
Dated 30th November 1871.
Despatched /
Received 2nd
Enclosures No. 2
General No. 1871.72.
No.

Brings to notice the decrease in the Layer Revenue in the Cantonment and urges the expediency of entertaining 4 additional Rolcars at 4 Rs each per month

To Secretary with superseer.

2.12.71

Confirmed
5.12.71

6
12

The duty Jamadar in the Lines before the 2d Subaltern appointed only Rs 176 in 1869/70 and Rs 120 in 1870/71, the cost of the Establishment Rs 1560 annually. The present Establishment Rs 120 - 1871 like the Duffadars opinion as the

Revenue 94
No. 126

~~Nandidroog Division~~
~~Superintendent's Office~~

Bangalore 30th Novr 1871.

To,
Lieut Stanford
The Secretary to the Chief
Commissioner of Mysore.

Sir,

I have the honor to submit for the Chief Commissioner's favorable Consideration, Copy of a letter No. 625 of the 3d Instno, from the Deputy Superintendent of the Bangalore District, bringing to notice the decrease in the Layer Revenue since the reduction of the Establishment in the Cantonment Consequent on the farming out of the right of collecting excise duties to a Contractor, and urging the expediency of entertaining 4 Rolcars on Rupees 4 each per mensem, for watching the several roads within the Cantonment limits to prevent the smuggling of Layer articles. —

2. — The Layer Establishment

of

of the Cantonment consisted formerly of 3 Mootseddies, 18 Volcars viz as shewn in the margin; and the present Strength as reduced last year, vide Secretary's docket No. 2053 P.W.D. 7 of the 18th July 1870, consists only of one Mootseddy on Rupees 6. and one Volcar on Rupees 4 for the Cantonment.—

1. Mootseddy at Rs.	12
1. ——— D.° ———	" —10
1. ——— D.° ———	" — 6
1. Shroff ———	" — 6
1. Weighing man —	" — 5
1. Sweeper ———	" — 1
18. Volcars at 5 Rupees each	—90
	Rupees 130.

3.— A Statement shewing the Sayer Collections in the Cantonment from 1866/67 is appended, for the Chief Commissioner's information.—

I have the honor to be,

Sir,

Your most obedient Servant,

Offg Superintendent.

Deputy Superintendent's Office
Bangalore District

No. 625

Bangalore, 3d. Oct. 1871.

Lr. Dy Superintendent of Bangalore
To, The Superintendent Dist.
Nandidroog division.

Sir,

I have the honor to bring to your notice that the Layer Collections in the Cantonment have dwindled down considerably owing to an entire want of Supervision on the roads, the present Establishment of only one Mootsuddy and one Rotcar being confined to the Kuttah itself.—

2.— The revenue is so small, that I feel reluctant to recommend any additional hands, but as the present Establishment is totally inadequate to secure Government interests in the large Cantonment of Bangalore in which the facilities for clandestinely carrying away goods are many, and as such facilities in the Cantonment unless properly guarded against must necessarily

necessarily affect the Revenue in the Pettah also, I would beg to suggest the entertainment of four additional Hol- cars on Rupees four each per mensem to be employed in watching the several Roads in the Cantonment.—

I have &c.

(Sd.) L. Rienetts
Offg Dy. Superintendent.

"Copy"

T. Krishna Raju
Manager

TR

Statement Shewing the amount of Excise Revenue realized in the Cantonment of Bangalore for the undermentioned years. —

Years.	Opium.			Fresh Cocoanut			Dry Cocoanut			Piece Goods.		
1866–67	"	"	"	67	9	3	85	2	7	3	13	6
1867–68	94	9	6	71	7	10	"	"	"	2	"	8
1868–69	163	1	"	99	14	4	"	"	"	11	6	9
1869–70	"	"	"	170	12	3	"	"	"	5	4	10
1870–71	"	"	"	103	10	11	5	4	5	11	6	3
For 7 months of 1871/72 Commencing from April to the end of Oct'r. —	"	"	"	"	1	7	"	"	"	7	"	1.

Offg Superintendent

F.R

No 99

Memorandum

Nandidroog Superintendents' letter No 126 of the 30th November last.

With reference to the above, I beg to observe that Opium, Fresh and Dry Cocoanuts, and Piece goods, are not the produce of the Cantonment of Bangalore, the excise on these articles being cleared at the place of exportation, and that the realization within the limits of the Cantonment of Bangalore are those alone from the excess found in these articles on importation for consumption, and that the average of which for the last 10 years does not exceed Rs 200 per annum.

The proposed outlay in the increase of Sayer establishment for the Cantonment appears by far larger than the income.-

It seems to me therefore desirable as a preliminary measure to give the project suggested by the Dy Superintendent a trial for at least say 3 months before sanction is accorded, and that is by nominating one or two Peons out of the 8 in number sanctioned on the 19th July 1870 under docket No 2053/7, as detectives within the limits of the Cantonment, and report on the result of the working of the system and of its advantages for the consideration of the Chief Commissioner.

A. R. Sakumpsi

Bangalore
16th December 1871

No 99

Duplicate

Memorandum

on the proposed increase of Sapper Establt. of the D.S. Mangalore as called for by H.E. Comr. in 5th Mo. 18/72

Lt. Colonel
Chief Engineer

No. 161 Vaccination 2d 5625 R 21 V

Vaccination Division

Superintendent's Office

From Superintendent Bangalore 22d February/72

To

The Secretary to the

Chief Commissioner of Mysore.

Sir,

With reference to your Docket No. 4784 R 96 of the 29th December I have the honor to bring to the Chief Commissioner's notice that out of the Establishment authorized in your Docket* marginally noted, on Mortality on Rs 6 and on Kolar on Rs 4 have already been assigned to the Cantonment Establishment, as reported in para 2 of this Office letter No. 126 of the 30th November last, and if a further allotment of two peons from the Town Establishment is now made, it will not only cause much inconvenience, but probably some loss to Government, as it appears to me that the present Bazar Revenue is already in danger for want of a proper detective

* No 2053 of the 18th July 1870.

detective Establishment.

2. I avail myself of this opportunity to submit, for the Chief Commissioner's favorable consideration, copy of a letter c. No. 951 of the 4th Ultimo from the Dy Superintendent of the Mangalore District, suggesting a revision of the existing Establishment, and after going through the several Statements shewing the receipts under the different Headings for some years past, I feel bound to concur with that Officer in his opinion, to the effect, that much is an adequate Establishment is allowed for the Town and Cantonment separately, the interest of Government cannot be properly protected, as the Duty revenue depends almost entirely on the amount of check exercised by the Establishment, specially entertained to watch its interests, which, as at present constituted is inadequate to prevent smuggling, and consequent loss to Government.

3. A

Executive

3. A statement shewing, the collections for 5 years in the Town and Cantonment is appended for reference.

4. A statement also, shewing the present and proposed Dayer Establishment for the Town and Cantonment, is submitted, from which it will be observed that I have slightly modified the D.C. Superintendents proposals.

5. The Annual cost of the existing Establishment is Rs 816, and that of the one now proposed Rs 1932 shewing an increase of Rs 1116 which I believe will be at once recouped by the increase in the Receipts.

6. Under these circumstances, I beg you will do me the favor to obtain Colonel Headers sanction to the entertainment of the Establishment according to the scale proposed, at an aggregate cost of Rupees 1932 monthly.

I have the honor to be,

Sir,

Your most obedt. Servt.

Jas

Winfield Scott
Lieutenant General.

No. 951

Bangalore District,
Superintendent's Office

From C. Boileau Esq. Commr. Mudavalu 4th January 72
To The Superintendent, Bangalore &c &c

Poondidrog Division.

Sir,

I have the honor to bring to your notice that the Bangar Establishment sanctioned vide the Secretary's* letter No. 2053/4 of the 18th July 1870 for the Bangalore Pettah and Cantonment is entirely inadequate to secure the interests of Govt in the collection of the Revenue. This inadequacy is more manifest since the recent strict enforcement of the order of issuing Chalanies in all cases, and which was found necessary in order to check the Bangar Accounts with the counterfoils of the Chalanies.

2. The above stated sanctioned Establishment is as follows:—

1 Mootaudy	at Rs 10 per mensem	
1 —— Do ——	at Rs 6 —— Do ——	
8 Peons to watch the gates	@ Rs 4 each	Rs 32 — do ——
2 — do — to be employed in the Cutcherry	at do —	8 — do ——
3 Pyguasteer	at 4 Rs each ——	12 — do ——
	Total Rupees	60 — do —

*Copy of which was received with your docket No. 1890/473 of the 22nd July 1870.

3. You will observe that the above Establishment was entertained only to collect the duty on cloth whereas it has also to recover the same on other exciseable articles.

4. The marginally noted table shews the Bangalore Pettah Cuttah for three years. The authorized commission on the average collection of the same years amount is Rs 1,318-2-- whereas the amount of expenditure as per present scale is only Rs 816 being a saving of Rs 502-2--.

Collections of the years.	Duty on Coopary			Duty on dry Cocoa. nut.			Duty on green Cocoa. nut.			Duty on Betel leaf			Duty on piece goods			Total		
For 69-70	11	12	4	764	7	6	1458	3	5	816	15	2	22867	-	10	25,850	7	3
For 70-71	99	11	4	1573	6	3	1708	14	-	420	6	11	23741	2	-	27,483	8	6
For 71-72 estimated on the actuals from April to Nov. 1871	91	7	-	1145	13	-	52	6	3	-	-	-	24857	9	1	25,947	3	4
	202	11	8	3423	10	9	3219	7	8	1237	6	1	71005	11	11	79084	3	1
													Average			26,361	3	1

5. As pointed out in my letter of the 9th November last No 740, the Cooper Revenue of the Government is perceptibly dwindling down from want of a proper Establishment.

6. Under these circumstances I beg to recommend that sanction may be obtained to revise the Cooper Establishment as follows

follows, and I feel assured that the extra expenditure over the authorized commission on the average income of the three years as provided out in the marginal table of para 4, will be made good by the extra collection in consequence of our strengthened establishment.

Proposed revision of the establishment for the Pettah.

1 1st Mootuddy at Rs 15 per mensem			
1 2d ——— Do ———	" — 10	——— Do ———	———
1 3d ——— Do ———	" — 8	——— Do ———	———
1 Chiroff ———	" — 7	——— Do ———	———
1 Gollah ———	" — 4	——— Do ———	———
12 peons to be employed to watch the gates and to be also as Pygoules @ Rs 5 ea	— 60	——— Do ———	———
2 peons at the Cuttak at 5 Rs ea	— 10	——— Do ———	———
Total Rs 114			

For the Cantonment Cuttak

1 Mootuddy at Rs 10 per mensem			
8 peons to be employed to watch the roads and to be Pygoules at 5 Rs each.	40	——— Do ———	———
1 peon for the Cuttak Rs 5	———	Do ———	———
Total Rs 55			

Grand total per mensem 169.

or a year Rs 2028

I have, &c.

(Signed) L. Nicholetts.

Offg. A.D.C. Capt.n, Mangalore Dist.t

"Copy."

Thomas

Superintendent.

Statement B. 2n

Statement shewing the amount of collections on account of Payer duty in the Bangalore Town and Cantonment during the years 1867-68 to 1871-72.

	Years	Articles																												
		Drug Cocoanuts			Fresh Cocoanuts			Opium			Tobacco			Betel leaf			Cloth			Tobacco			Total							
Town	1867-68	256	11	9	244	3	11	22	15	3	19	11	4	732	12	10	20766	15	1	24	15	10	22,068	6	.					
	1868-69	461	2	2	412	10	5	1	8	.	18	13	8	1212	14	7	19548	6	6	.	8	10	21656	.	2					
	1869-70	764	7	6	1458	3	5	"	.	.	11	12	4	816	15	2	22607	.	10	"	.	.	25658	7	3					
	1870-71	1513	6	3	1708	14	.	"	.	.	99	11	14	420	6	11	23741	2	.	"	.	.	27483	8	6					
	1871-72 from April to Dec	881	5	9	38	14	10	"	.	.	165	1	6	"	.	.	17487	14	.	"	.	.	18573	4	1					
Cantonment	1867-68	.	.	.	71	7	10	94	9	6	4	5	.	996	7	6	2	.	8	10596	12	7	11765	11	1					
	1868-69	.	.	.	99	15	4	163	1	.	1	10	1	1767	6	8	11	6	9	6275	5	8	8268	13	6					
	1869-70	.	.	.	170	12	3	"	.	.	"	8	3	2097	2	3	5	4	10	"	.	.	2273	11	7					
	1870-71	5	4	5	103	10	11	"	.	.	6	11	5	1523	10	2	11	6	3	"	.	.	1650	11	2					
	1871-72 from April to Dec	"	.	.	"	1	7	"	.	.	10	2	.	"	1	.	11	8	3	"	.	.	21	12	10					

Superintendent.

Roman B. 1/2

Statement shewing the present and proposed Payer Establishment for the Town and Cantonment of Bangalore.

	Present Establishment as sanctioned by the Chief Comm.r in Secretary's No. 2053 Dated 18 July 1871.				Proposed Establishment by Superintendent.				Difference	
	No.	Designation	Amount of Pay		No.	Designation	Amount of Pay		Increase	Decrease
Pettah	1	Muttsuddy	10	- -	1	Head Muttsuddy	15	- -		
	7	Peons at 4/-	28	- -	1	2d Do	10	- -		
	2	Do for cuttahs at 4/-	8	- -	1	Shroff	7	- -		
	3	Pygonlees at 4/-	12	- -	1	Collier	4	- -		
					12	Peons at 5/-	60	- -		
					2	Do for Cuttahs at 5/-	10	- -		
		Total Rs	58	- -		Total Rs	106	- -	48 - -	
Cantonment	1	Muttsuddy	6	- -	1	Muttsuddy	10	- -		
	1	Kolecar	4	- -	8	Peons at 5/-	40	- -		
					1	Do for the Cuttah	5	- -		
		Total Rs	10	- -		Total Rs	55	- -	45 - -	
		Grand Total	68	- -		Grand Total	161	- -	93 - -	
		Grand Total per annum	816	- -		Grand Total per annum	1932	- -	1116 - -	

Superintendent.

Survey

Mysore Chief Commr's Office
Nandidroog 9th April 1872

Supt. Nagar -

No 137
Rec 3.

Sir,

I have the honor to acknowledge the receipt of your letter No 357/91 of the 18th ult furnishing for the information of the Chief Commissioner an explanation of the causes of the falling off in the Nagar Head of the Nagar Division, has had the same under consideration of the Chief Comr, and I am directed to communicate the following observations and orders on the several points noticed in it -

1st The large decrease in the duty levied on Coffee is mainly attributable to the effect of unfavourable season, and partly to abuses connected with the mode of collecting the duty and levying fines, the payment of which is evaded on the pretence that portions of the produce on which fines are levied are destroyed by the Rains before the Coffee is sent off the division -

2nd The decrease in the duties realized on the articles noted in the margin, is mainly due to the abuses that have sprung up under the present defective Cooly arrangements, of which parties have taken advantage to the great loss of Govt. Revenue, and the principle and most serious of these abuses is that which permits the payment of the Cooly dues on the three first articles, by Exporting them in large quantities as if for distribution & sale in other Malnad Districts, & then re-importing

1 Dry & Rush Cocoanuts
2 Betel leaves
3 Rice Seeds
4 Pepper & Cardamoms

the ... after first passing beyond the Boundaries for sale in Europe.

3rd The Liquor dealers to whom is entrusted the collection of the Duties in Europe, are considered to be underpaid, & it is probable that they are corrupt in the performance of their duty, while the Shopkeepers & Innkeepers should but the Liquor dues on their articles, have other parts to do, & take little interest in it. Any little attention to the duty of Liquor collection that has been imposed on them.

4th The present Drinking system is also stated to be insufficient to secure the interests of Govt, & more strict & effective control is required in respect of the issue of such permits.

2- With regard to the patent Office, the Inspr. Gen. proposes to abolish the Office of Comr, & the former practice of attaching a portion or part of Copyright to a definite Stamp Duty, & thereby to obtain annual amount of the produce & sale of the articles which can be compared with the amount of such Duty, which at the same time a strict control is exercised over the issue of Patents for the amount of the Stamp produced.

The Chief Comr. concurs in the proposal, as the last mode probably of

meeting the difficulty that is immediately available, and to keep that the course may be adopted whereby it can be done effectively to deal with Indirect taxation.

3. The systematic taxation of the importation of the Imperial Spirit duties on the Standard proof gallon, appears to the Chief Com. to be the most special action for its suppression, and the only mode of dealing with the difficulty is in his opinion the levy of these duties on all such articles produced in the Nyasaland district, without the limit of time, subject any Imperial Statute or Ordinance to the contrary.

It would be undoubtedly preferable to abolish the duties altogether, if such were practicable, but to the Chief Com. it appears that in the present circumstances of the case, it is not so, for financial reasons, at present, and so long as they form a required item of income under the head, this levy must be imposed in a fair & equitable manner as regards Govt & the people concerned.

The imposition of Export and Import duties, or of taxation in any shape is intended, but the ordinary Export duties

liable to the production of
data within the provisions of the
Fees Articles referred to in the
Correspondence should be sent
passed, and any attempt to
evade the provisions thereof
duly can be duly Established
by the 21st Section of the Chief
Court Regulations that the Stamp
Duty remitted for the collection
of the Debt or Security may be
enforced, and just as a Stamp
Duty could be provided for the
due performance of Particulars
The present arrangement under
which the collection of the ordinary
Stamp Duty is effected by Stamps
& Stamp Papers is universally ac-
knowledged to be a most defective
one, and it is proposed, if possible
to do away with it; but as time,
delay may occur in introducing
the new system. The Chief Cashier will
be prepared to authorize different
Stamps &c for particular branches
when such are there & the Specially
Duty ~~& their Instruments~~ will not
involve any large additional Charge
5th The division of the present
Banking System is clearly im-
practicable and could be glad to hear
what changes it was deemed
necessary by the Deputies and
Councillors

Yours truly

6- The Chief Constable recommends the entertainment of the Lancaster Officers for the Hospitality shown to the Preston Rifle Corps at Lancaster

x 9 Cartoons at 5/- each
3 Hampers at 4/- } recommended by the Deputy Supt. of Police and approved by Gen. the charge being met from the allowance of £5, for entertaining Police Officers now disbursed by the Chief Constable &c- The Accounts of the year will be rendered at the end of the year-

Rolls
9.11.72

to Secretary

Genl No 2911
R- 30

Mysore Chief Commr's Office
Bangalore 26th August 1872

To

The Superintendent of
Astagram Division

Sir,

In reply to your letter No. 367/13 dated the 10th Instant, reporting on the complaint of certain Ryots of the Periapatana Taluk in connection with the arrears of duty on Tobacco due by them, I am directed to communicate to you the following observations made by the Chief Commr.. No

~~The Chief Commr~~ Considers that this is a most unsatisfactory case, and shews that there must have been an entire want of proper check exercised by the District Officer whose duty it was to have corrected such a state of things at the time.-

2 The Ryots throw the whole blame on the Revenue authorities and charge ~~them~~ with having lost or altered the registers to suit their own purposes. Such malpractices, I am to add, are likely enough to have occurred where such neglect existed.-

3 The Dy Supt blames the Potels and shanbhogs, and states that the Ryots will not shew

them papers required to clear up the case.—

4. Colonel Meade considers that the Dy Supt should be called on to state why the Potels and Shanbhogs should not be required to make good a part of the loss incurred by Government in this matter. The case as regards the Ryots is a perplexing one, and except possibly in some individual instances, the Chief Commr doubts if recoveries can now be made from them.—

MW
23/8/72

I have &c

Offg Secretary

Entered 29.8.72

To
F. D.

C. 64.

9

Collector 18th Aug 1872
Malappuram
Petitions and
Orders
Received 28 Aug
Read 30
Letter from Chief Commr
Enclosing Copy of
the Chief Commr's
Correspondence
regarding
Punishment
Inflicted by
Certain Potels
in the Ernad
Taluk

From 1872. No. 5142
54

To The Superintendent of the Salgar Division

Dated Bangalore 9th December 1872

Despatched

Received

Enclosures No.

General No. 5142 } 1872-73.
Rev. No. 54

Your Docket Cr. No. 382/108 dated 3rd November 1872 forwarding copies of letters from the 3 Districts regarding Hayengoota villages in which there are alienations of Sayer and Abkarry Revenue.

With reference to the above, requests to state whether any of the Hayengoota Shanbogues receive any remuneration on account of Abkarry in the shape of exemption from License fees upon their shops, and

and whether the amount of the Sazer Revenue therein referred to is ~~the~~ gross or ~~the~~ net after deducting the cost of supervision by government.

"By Order,"

Asst Secretary.

BH

6/12/72

009
210

January 1874 from 1 to 20

Commissioner of the Ashtagra
Division.

St 29

No 5966 of 27 January/74
Q 218

Order thereon. — The Offg
Chief Commr has no objec
to the opening of a weekly
market at Uthersunthay
in the Heggadadavunkote
Taluk, but sees no necess
ity for sanctioning the
exceptional measure of re
mitting the Sayer duties
as recommended.

To. The Offg Commr,
Ashtagram Division.

Offg Secretary

240

Re Off. Comm. of Pa

Ashtagram Division

Dated 27th } January
Desp'd " } 31 " "

No 5966

Sy 248.

Stating that the opening of a weekly market at Unthersunthal is unobjectionable but sees no necessity for exempting the Sayer duties

Transmitted Comm. No. 1230 Sy 28

Letter No. 652/230 dated 2d. February 1874 from the Offg. Commissioner of the Ashtagram Division.

N. 6248 / G. 264 — 11-7-1874

Order thereon.

Under the circumstances represented in the above, and in modification of the Commrs recommendation made in his letter No. 609/216 of the 20th January 74, the Offg. Chief Commr. sanctions the exemption, from the payment of Sayer duty for a period of two months, of all articles brought to the weekly market proposed to be established at Kuthersunthay in the Heggadadevenkoté Talook.

To. The Offg Commr. Ashtagram Dn.
" the Dy. Accts. General in Mysore.

Offg. Secretary

1874

Government of Mysore
(General)

To The Asst: Commr
Ashtagram Divn

Dy 11th February 1874
Weekly
Recd

No 121

Recd 1/Mr.
11/2/74

Weekly market at
Krishnasandra - Sanction
the exemption from Jurisdiction of Sayer duty for
a period of two months of
all articles brought to
the same

I
In 61

6248
264

1874.

GOVERNMENT OF MYSORE.

GENERAL.

To

THE OFFG. COMMISSIONER OF THE
ASHTAGRAM DIVISION.

Dated February 11th.
Despatched 23 2

24-2-

No. 6248.
G. 264.

Yrm Dr 654/230 of 2 Feby 1874

Weekly Market at Antarsante.—Sanctioning the exemption from payment of Sayer duty for a period of two months of all articles brought to the same.

Proceedings of the Chief Commissioner of Mysore, General Department,

11th February 1874.

From the Offg. Commissioner of the Ashtagram Division, dated Mysore, 2nd February 1874.

To the Offg. Secretary to the Chief Commissioner of Mysore,

No. 5966—248 of the 27th ultimo, intimating that the Chief Commissioner has no objection to the opening of a weekly market at Antarsante in the Heggaddevankote Taluk, but that he sees no necessity for sanctioning the exceptional measure of remitting the Sayer duties.

2. In reply, I beg respectfully to invite your attention to the *marginally noted correspondence, from which you will observe that the measure recommended by me is not an exceptional one, but a concession which has hitherto been as a rule granted, and only so recently as in August 1873 in the case of the Hampapur market, the time varying according to local circumstances. I therefore request you will be good enough to resubmit the question for the Chief Commissioner's consideration.

* 1. No. 1479—54, dated 15th August 1870, to Secretary.
2. No. 3062—46, dated 8th September 1870, from do.
3. No. 212—71, dated 26th June 1871, to Secretary.
4. No. 1635—43, dated 1st July 1871, from do.
5. No. 240—75, dated 26th July 1873, to Secretary.
6. No. 2354—88, dated 5th August 1873, from do.

3. In conclusion, I may mention that the system has prevailed as far back as I can remember.

No. 6248—GENL. 264, DATED BANGALORE, 11TH FEBRUARY 1874.

ORDER THEREON.—Under the circumstances represented in the above, and in modification of the Commissioner's recommendaties made in his letter No. 609—210 of the 20th January 1874, the Officiating Chief Commissioner sanctions the exemption, from the payment of Sayer duty for a period of two months, of all articles brought to the weekly market proposed to be established at Antarsanthe in the Heggaddevankote Taluk.

H. W. WELLESLEY,
Offg. Secretary.

To—The Offg. Commissioner of Ashtagram Division.
,, The Deputy Accountant General in Mysore.

1874.

From
The Deputy Accountant General
in Mysore.

To
The Offg. Secretary to Chief Commr.,
General Department.

Dated 19th Sept.
Despatched
Received 21 Sept. 74.

ENCLOSURES NO.

General No. 2961-1
No.

Reports on the proposed remission of the tax on betelnut, Betel leaves & Cocoanut and the abolition of that on pepper and piece goods.

To
Secretary.
21-9-74

To Financial Secretary
Sept 74.

Can it be remitted from 1st Oct?

Can it be remitted from 1st Oct. 1874.

1/10/24

Ag 722/9/24

No 2961 –

Deputy Accountant General's Office
Bangalore 19th September 1874.

From

The Deputy Accountant General:

To

The Secretary to the Chief Commissioner
General Department

Sir,

I have the honor to acknowledge receipt of the Chief Commissioner's Orders Circular No 3700-25 of the 18th ultimo requesting me to report on the financial aspect of the arrangements therein discussed, on the subject of the Sayer Revenue, the proposed revision of the tax on Betelnut, Betel leaves and Cocoanuts, and the abolition of that on pepper and Piece goods

Sayer on Betelnut

2. The most important of the measures contemplated by the Chief Commissioner is the reduction of the duty on Betelnut. The duty assessed for the year 1872/3 in the whole province was Rupees 6,39,000/, and that for the year 1873/4 Rupees 6,13,263, as shewn in the accompanying Statement prepared

N.B. The Actual Collection in the financial year 1872-3 was ——— 608458
in 1873-4 — 592928

prepared in the Revenue Office computing the duty at the reduced rate specified in the Chief Commissioner's proceedings, in accordance with the assessment for 1873/4, the amount would be Rupees 4,69997 instead of Rupees 6,13263, thus shewing a prospective loss to the Sayer Revenue of Rs 1,43266 on the basis of the assessment of the year 1873/4. But it is reasonable to anticipate that the reduction of the tax will give an impetus to the cultivation of betelnut, and combined with measures against the evasion of the duty will go far to recoup the diminution of Revenue. Assuming however that the revised rate will take effect simultaneously in all the Betelnut-producing talooks, and before the commencement of the Official Year 1875/6, it may be advisable to estimate the receipts for that year in the Budget at not more than Rupees 4,70,000, but the amount will depend much on the sales, which will probably be stimulated by the

Desharzar	Present rate.	Total Assessment 1873-4-	Proposed rate	Result
	R. as	Rs.	R.	Rs
1st Sort	1. 4. :	458678. ::	1 as 4 :	366942.
2nd Sort	12.	39494.	8 as	26329-
Ulagra.				
1st Sort	12.	108209.	8 as	72139.
2nd Sort	6	6881.	6 as	4587.
		613263.		469997.

the reduction of duty, a point on which the Commissioner of the Nagpur Division has been requested to favor me with an expression of his opinion:-

3. The abolition of the duty on pepper and piece goods will entail a reduction in the receipts of Sayer under those heads as shewn in the margin. It is difficult to forecast the financial effect of the arrangements contemplated by the Chief Commissioner in regard to the duty on Cocoanuts and Betel leaves. It is proposed to restrict the levy of the tax to the Towns at the Head Quarters of Districts and Talooks and to such other large towns as the Government may deem fit, or in effect to the limits of the Municipalities, by which it will be collected and to which a share of the duty is to be allotted. The consumption of these Articles in all the Villages and petty towns will thus be exempted from the incidence of the Tax. The Agricultural population alone censused in 1871 at 10.3/4000 or one fifth of the entire population, which however Major Lindsay considered very much understated, and having regard to other classes not residing in the larger towns, it may be found that the consumption of these luxuries will be free among at least one half the entire population. We may therefore be prepared for a very considerable decline in the amount of receipts from this source and assuming that the changes will

	Piece goods.		
	Actual Collections 1872/3.	Actual Collections 1873/4.	Budget 1874/5.
Pepper —	150.9	1635	1550
Piece goods	50710	49715	51000
Betel leaves	48734	47174	45900
Cocoanuts	45753.	51789.	45110.

Statement shewing the amount of duty realized on Sugars in the Mysore Province for the year 1873/4.

No.	District	Deshavar 1st Sort at 1/4 R. per measure	Deshavar 2nd Sort @ 12 Annas per maund	Balagra 1st Sort @ 12 Annas per maund	Balagra 2nd Sort @ 6 Annas per maund	Total
1.	Nundidroog Division	19 15 6	90 10 11	520 28 10 1	432 14 8	531 72 3 2
2	Mysore	129	291 10 6	371 11 6	1099 " 10	5113 7
3	Hassan	18 12 "	118 6 3	646 9 4	2141 13 4	8748 6 11
4	Shemoga	330 8 12 15 7	2500 3 15 6	1570 5 " 11	1943 14 6	3346 5 4 6
5	Kadur	127 8 5 6 "	1394 5 3 3	1177 7 4 9	660 6 11	1541 8 8 4 11
6	Chitaldroog	13 9 6	44 4 "	179 14 7 5	602 4 "	185 5 2 11
	Total	458 8 7 4	3949 4 2 5	10820 9 10 "	6881 " 3	61320 3 4 "

From the Officiating Commissioner, Nundydroog Division, To the Officiating Secretary to the Chief Commissioner of Mysore, General Department, No. F. 24, dated Bangalore, 15th June 1874.

With reference to the concluding portion of para 1 of my letter No. 14 dated 13th ultimo, I have the honor to state for the information of the Chief Commissioner that, from enquiries instituted in the Bangalore and Túmkúr Districts in respect to the mode of calculation on account of cost for sayer collections in the inam, jodi and kayamgutta villages, it appears that no uniform principle is observed.

2. The Deputy Commissioner of Túmkúr intimates that the cost of sayer collections in inam villages is not deducted, whereas the Bangalore Deputy Commissioner states that the average amount taken from inam villages for establishment charges is about 12 per cent of the revenue, leaving 38 per cent for the inamdars and 50 per cent for the Government.

3. The Deputy Commissioner of Kolar suggests that a uniform rate of 20 per cent from the said revenue should be deducted on account of establishment, while the Deputy Commissioner of Bangalore says that the deduction should not be less than 30 per cent, and it might justly be raised to 40 per cent in consideration of the facts that the inamdars are absolved from all concern in the collection of sayer revenue and that they receive their share of revenue punctually and regularly.

4. I would recommend, as suggested by the Deputy Commissioner, Kolar, that the deductions may be fixed at the uniform rate of Rs. 20 per cent on account of the cost of establishment.

From the Officiating Commissioner, Nagar Division, To the Officiating Secretary to the Chief Commissioner of Mysore, General Department, General No. 198—Rev. No. 74, dated Camp Benkipur, 28[illegible] July 1874.

With reference to your docket No. 1386—8, dated 26[illegible]h May last, requesting opinion on the desirability of fixing a uniform rate at which deductions from t[illegible]e sayer collections to be paid to inamdars should be made on account of establishment charges, I hav[illegible]he honor to state that no sayer collections are paid to inamdars in the Shimoga District. In the Chit[illegible]droog District, a very small amount is paid in two villages in the Pavagada Taluk, the amount paid in [illegible]873—74 being Rs. 6—9—1. No deduction on account of the cost of collection was hitherto made. In one of the villages, the whole of the duty levied is not paid to the inamdars, but the payment is mad[illegible] at 0—4—5 for every 8 maunds of supari exported from the village. The Deputy Commissioner, however, reports that he has now directed the levy of the cost of establishment at 5 per cent of the amount paid, this being the rate at which the shekdars of certain taluks of the Chitaldroog District are remunerated for collecting the sayer revenue according to your office letter No. 4999—81, dated 5th February 1866. Captain Maltby states that the proposal to fix a certain rate at which inamdars should pay for the cost of collection is good, but he has not given any opinion regarding the proposed rate of 20 per cent.

2. In the Kadur District, separate establishments as noted in the margin are entertained at the entire cost of the Shringeri Matt, for levying the duty on the articles exported from the Shringeri Jahagir in the Koppa Taluk and from their inam village of Belvadi in the Chikmagalur Taluk, so that the proposed arrangement when sanctioned will apply to the other inam villages in which the inamdars are paid the sayer revenue. These villages are situated in the Chikmagalur and Banavar Taluks, and a sum of Rs. 2,511—4—3 was paid last year. In this District also it was not the practice to deduct any thing on account of the cost of collection till the receipt of the Chief Commissioner's Proceedings No. 3697—30, dated 8th October 1873, and the mode of calculating and deducting the cost which the Deputy Commissioner has adopted and which he strongly recommends should be continued in preference to the proposed measure, is this:—The proportionate cost of collection to be borne by inamdars to the total cost of establishment of the katte in which the inam produce is halated is as the amount of the duty on the inam articles is to the total amount, both Sarkar and inam, collected in that katte. Now, the payment to the inamdars is made monthly, and the rates of cost at which deductions are made in the different kattes vary, and the rate of one month in the same katte would change in the next according as the proportions of the amounts of the Sarkar and inam halats vary in every month, the Sarkar being a loser and the inamdar a gainer in months in which the Sarkar halat is comparatively large and *vice versa* in other months in which it is small. This practice under the

For halating the Supari of the Shringeri Jahagir, 2 Kattes, 1 at Belri and the other at Baggunji with an establishment costing Rs. 46 a month for each of the Kattes, as sanctioned in Secretary's letter No. 3059—48, dated 11th October 1865.

For the Belvadi Village, 1 Katte at Belvadi with an establishment of Rs. 14 a month, as sanctioned in para 12 of Secretary's letter No. 2171—41, dated 29th August 1865.

above circumstances appears to be disadvantageous, and besides it is open to objection; in that it places the inamdars in the dark at what rates the deduction is made, since they cannot know the total collection of the katte in the month.

I therefore consider that it is necessary to fix a fair percentage. In the three Districts, except in the Shringeri inams, the proportions of the cost of establishment to the total collections of last year were Rs. 2—6—6 per cent in Shimoga, 3—4—0 in Kadur, and 12—14—8 in Chitaldroog; and I consider that 10 per cent is a fair amount to be fixed.

From the Commissioner, Ashtagram Division, To the Officiating Secretary to the Chief Commissioner of Mysore, General Department, General No. 369—Rev. 69, dated Mysore, 29th August 1874.

In reply to your circular-docket No. 1386—8, dated 26th May 1864, I have the honor to state for the information of the Chief Commissioner that I have consulted the Deputy Commissioners of both the Mysore and Hassan Districts, and am of opinion that the uniform rate of Rs. 20 may be adopted in calculating the cost of collecting the sayer revenue by Government agency, on account of the inamdars, jodidars, &c., who are entitled to it under the provisions contained in your letter No. 3697—30, dated 15th October 1873.

2. Major Hill states in his letter No. 310, dated 3rd July 1874, that the above rate would be a heavy charge where the sayer revenue collected is small, and recommends the deduction of five per cent from the collection.

3. This calculation is not based on any data, and represents only the amount at present paid to the village authorities in Sarkar villages exclusive of the cost of papers and other contingent expenses. It is moreover necessary to make provision for the better management in future of the sayer revenue, which is at present very inefficiently supervised.

4. Under these circumstances, 20 per cent seems to be a fair rate, and may be adopted with advantage.

5. Copies of letters from the Deputy Commissioners, Mysore and Hassan, on the subject, are enclosed.

No. 310, dated 3rd July 1874, from Mysore.
No. 330, dated 21st do from Hassan.

From the Offg. Deputy Commissioner, Mysore District, To the Commissioner, Ashtagram Division, No. 310, dated Mysore, 3rd July 1874.

I have the honor to acknowledge the receipt of your letter as per margin, requesting an opinion on the proposal of the Deputy Commissioner of Kolar, to alter the present method of collecting the sayer revenue on inam villages.

Circular No. 82 of the 30th June 1874.

In reply, I beg to submit that the sayer revenue derived from some inam villages is nil, or so small as not to admit of any establishment being entertained, while in the case of a few villages with large revenue a 20 per cent commission would be too heavy a charge.

The simplest plan is to adhere to the present scale, according to which 2 per cent is paid to both the Patel and Shanbhog, and 1 per cent to the Shekdar.

From the Offg. Deputy Commissioner, Hassan District, To the Commissioner, Ashtagram Division, No. 330, dated Hassan, 21st July 1874.

In reply to your circular No. 82 of the 3rd ultimo requesting an expression of my opinion in regard to the cost of collecting sayer revenue in inam and kayamgutta villages, I have the honor to state that I concur with the Deputy Commissioner of the Kolar District in the opinion that for convenience of calculation a uniform rate of Rs. 20 per cent may well be introduced.

Proceedings of the Chief Commissione
Agriculture and Commerf Mysore, Department of Revenue,
21st September 1874.

No. 4465—Rev. 31, dated Banc
ore, 21st September 1874.

Order thereon.—There seems to be nc
advantage to have a fixed percentage as th
om for doubt that it would be a decided
amount which requires to be deducted from t
basis of calculation in computing the
villages on account of the cost of its collection
ayer revenue in inam and kayamgutta
y Government agency.

2. As regards the rate of percentage, a s
ed. The Chief Commissioner considers that it i
ular variety of opinions has been express-
to the inamdars than to run the risk of debitir
referable to err on the side of liberality
required to meet a fair proportion of the char
them with a higher rate than is clearly
up from the records of this Office, the latter a
of collection. In a statement drawn
official year or even less than 5 per cent of th
estimated at Rs. 40,000 for the past
This statement, however, is probably faulty in
ross sayer revenue realized in that year.
tion of the cost of revenue establishments.
including a sufficiently large propor-
collections made for inamdars, appears to the C
fixed charge of 10 per cent on all
will accordingly be adopted.
ef Commissioner to be a fair amount and

Offg. Secretary.

To—The Commissioner, Nundydroog Division.
" " Ashtagram "
" " Nagar "
" Deputy Accountant General.

L
I-30

Revenue

№ 4465
31

1874.

GOVERNMENT OF MYSORE.

REVENUE.

(CIRCULAR.)

To

THE COMMISSIONERS OF DIVISIONS.

Dated September 21st.

Despatched 29

Received Sept. 30

No 4465.
R. 31.

Collection of Sayer Revenue in Inam, Jodi and Kayamgutta Villages.—Directing that a fixed charge of 10 per cent on all collections made for Inamdars, be, in future, adopted.

No 3738

Deputy Accountant General's Office
Bangalore 11 December 1874

From
The Deputy Accountant General of Mysore

To
The Secretary to the Chief Commissioner
General Department

Sir,

With reference to my letter No 2961 of the 19th September on the subject of the remission of certain Sayer Sayes, I have the honor to request that I may be informed whether the Estimates submitted therewith of the reduced duties entailing a probable loss of Rs 192500 may be adopted in the Budget of the year 1875-6 which is about to be closed.

I submit an Estimate of the Sayer Duty on Betelnut on the reduced rates, prepared by the Commissioner of the Nuggur Division. The amount is Rupees 413000 for the three Districts of that Division. Adding to this the revised Estimates of the other two Divisions, the total of Sayer on Betelnut will be Rupees 457741-11 In my letter it was Estimated at Rupees 470000, or Rupees 12259 more.

Nuggur Division 413000
Nundidroog " 34374
Ashtagrame " 10364
457741-11

I have the honor to be,
Sir,
Your most Obedient Servant.

Deputy Accountant General
of Mysore.

× Received with his docket No 1460 of 23 October / to be returned /

J
T. II.

1874.

No. 234

From

The Deputy Accountant General
in Mysore.

To

The Offg. Secretary to Chief Commr.,
General Department.

Dated 11

Despatched 12 November

Received 12 13

ENCLOSURES NO.

General No. 3738
No.

Requests to be informed whether the probable loss of £ 2500 in the Land Taxes may be adopted in the Budget for 1875/6.

To Dy Secy Finance
12-11-74

Recd 13/11/74

M

Proceedings of the Offg. Chief Comm.r of Mysore.

Letter No. 2/202 d/ 22 nd Dec.r/75, and its enclosure from the Secy. to the Govt. of India, Department of Revenue, Agriculture and Commerce. /.

No. 7890/R17 d/. 21st Jany. 76

Ordered that copies of the foregoing letter, and of its enclosure, be communicated to the below named Officers, for information and Guidance.

J. F. M.
Offg. Secretary.

To.

Comm.rs of Divisions.
Dy. Comm.rs of Districts.
Supt. of Coorg.
President Municipal Comm.rs,
Bangalore.

1876

Govt. of Mysore

Revenue

Circular

To

The Commrs of Divns

" Dy Commrs of Districts

" Supdts of Coorg

" President & Mr. Commrs

Bangalore.

Dated 21st January

Despd.

Recd

No 7890

R. 17.

12½ P.M.

21-1-76

Communicates for information & guidance copy of a letter from the Govt. of India, laying down Rules regarding the levy of octroi on Govt. goods.

Proceedings of the Chief Commissioner of Mysore, Department of Revenue, Agriculture and Commerce, 1st January 1876.

From the Secretary to the Government of India, Department of Revenue, Agriculture and Commerce,
To the Offg. Chief Commissioner of Mysore and Coorg, No. 2—102, (Municipalities,)
dated Calcutta, the 22nd December 1875.

Under clause 7 (quoted in the margin) of the rules prescribed by the Resolution of the Government of India, in the Home Department, dated the 6th November 1868, No. 4446, (Public,) Government goods are exempt from octroi or town duties if delivery is taken without municipal limits, while they are liable to the duty if delivery is taken within those limits.

"No town duty or toll shall be levied on goods, vehicles, &c., *bona fide* the property of the Government, brought within the municipal limits for the exclusive and direct use of Government. When the Government takes delivery of goods from a dealer or contractor within municipal limits, the above exemption shall not apply."

2. The Governor General in Council is, however, of opinion that the distinction drawn by the rule is not founded on sound principle, it being immaterial whether delivery of the goods is taken by Government within or without municipal limits, as the State should in neither case be liable to pay municipal duties thereon, which would in effect be to tax the general public for the benefit of the local body. At the same time it is necessary that proper precautions should be taken against frauds which might occur if goods were exempted from octroi on the mere statement of the contractor importing them.

8. Under these circumstances I am directed to forward a copy of rules made in substitution of Rule VII of those laid down in Home Department Resolution No. 4446, dated the 6th November 1868, regarding the levy of octroi on Government stores passing a municipal barrier and to request that the requisite steps may be taken for giving effect to them in the municipalities in Coorg.

Rules regarding the levy of octroi on Government stores passing a municipal barrier.

I. Goods the property in which is vested in Government at the time they pass the barrier shall pass free if accompanied by an invoice with the endorsement of the proper Government officer certifying that they are the property of Government.

II. Goods the property in which is not vested in Government at the time they pass the barrier, but which, being imported with a view to the fulfilment of a Government contract or otherwise intended for the use of Government, will in the ordinary course of things become the property of Government after importation, shall on passing the barrier be declared as intended for the use of Government, *e. g.*, in fulfilment of a certain (specified) contract. The duties on them shall then be paid, and subsequently if they actually do become the property of Government the duty shall be refunded on a certificate to that effect signed by the Departmental Officer concerned.

No. 7890—Rev. 17, dated Bangalore, 21st January 1876.

Ordered that copies of the foregoing letter and of its enclosure be communicated to the Officers named below for information and guidance.

J. S. F. MACKENZIE,
For Offg. Secretary.

To—The Commissioners of Divisions.
„ Deputy Commissioners of Districts.
„ Superintendent of Coorg.
„ President, Municipal Commission, Bangalore.

1876.

GOVERNMENT OF MYSORE.

REVENUE.

CIRCULAR.

To

THE COMMISSIONERS OF DIVISIONS.
„ DY. COMMISSIONERS OF DISTRICTS.
„ SUPERINTENDENT OF COORG.
„ PRESIDENT, MUNICIPAL COMMISSION, BANGALORE.

Dated January 21st.

Despatched

Received Reg^d 28

No. 7890.
Rev. 17.

Communicates for information and guidance copy of a letter from the Government of India, laying down Rules regarding the levy of octroi on Government goods.

No. 12417
G. 212

Dated 7. March 1877.

Letter No. 762/284 dated 24th February 1877 from the Commissioner of Ashtagram Requesting Sanction to the establish=ment of a Santé at Akkibbank in the Attikuppa Taluk with a remission of Sayer duties for 3 months.

—"—

Order thereon — Sanctioned, subject to a report being submitted after the expiration of 6 months as to the working of the arrange=ment.

2. With regard to the proposal made by Mr. Sreenivas Iengar to obtain

Invoichikas from certain
grain dealers binding
themselves under a penalty
to sell their grain at
Akkikebbal, the Chief
Commissioner observes that
such a proceeding is objectionable
being in restraint of trade
and opposed to public policy

despy^t

Sd/ Secretary

To The Commissioner of
Ashtagram

Copied
GBDK
7/3/77

1877.

From

To

Comr. Adelaide Dr

Dated 11/9/77

Despatched 11th September

Received 19 —

Enclosures No. "——

General No. 5821

R No. 15

Your No. 293/35 of 31st August/77

Sanctioning the extension
of the permission of Layer
duty already granted in
C.C.'s Rec'd No. 12417/212 of 9th
March last

General No: 5821
R . 15

Dated 11th September 1877.

Letter No. 293/35 of the 31st August 1877 from the Commr, Ashtagram Dn, stating that the Santé or weekly market at Akkihebbal in the Attikuppah Th has been attended with success and requesting sanction to Extend the remission of Layer Duty already granted in C. C. Roc's No 12417/2812 of the 7th March last, till the end of September 1877.

Order thereon — Sanctioned.

Secretary.

X The Commr has been informed accordingly.

To the Commr, Ashtagram Dn.

11/9/77

1877

Government of da

Financial

To The Commissioners of
" Dy: ~~Commrs~~ of Dra
" Dy: Accountant Gen

Dated 27th November
Despd
Recd

No 7704
14

Proof p.a rec'd
5.25.
24/11/77.

Rec'd Mar.
28-11-77

36 copies despd
1 To A/s Mr Secy
1 attached to Draft
13 Reserve
57

In modification of previous orders, directs that bills for the amount of Sayer revenue payable to inamdars be in future forwarded quarterly to the Dy: Accountant General for audit -

5

C. C. Proceedings No 114 of 17
the 2nd May 1877
Letter No 41 dated 21st May/77
from the Commr, Trichinopoly Dn
Docket No 329 of 3rd July/77
58
from the Commr, Madras Dn
Letter No 419 of the 8th Nov/77
138
from the Commr, Ashtagram Dn

Order thereon — Several petitions having been addressed to the Chf Commr by Inamdars complaining of delay in the payt of the Sayer collections to them, the Commrs of Dns were requested to report whether any advantage is gained by the present system of annual audit and payt of the Sayer collections such as would outweigh the inconvenience felt by Inamdars.

2. From the replies received, it is observed that

that all the Comrs in favr of the payments are ~~against the usual~~ being made one segment ~~audit and payt~~ the from at present. The Comrs of the Nandidroog Dn advocate quarterly payts while the other two Comrs recommend a monthly audit and payt.

"In proceedings ~~The Chf Secretary observes~~ ~~that~~ the Orders noted ~~that the Sayer collections~~ in the margin the CC ~~in those places are~~ ~~direct that bills for the~~ ~~should and that~~ amount of Sayer Revenue ~~quarterly audit and~~ payable to Inamdars ~~subject to usual~~ ~~and~~ ~~recoverable~~ ~~should be in~~ in future forwarded quarterly ~~to the Accountt Genl~~ in order ~~to~~ ~~Inamdars~~ accordingly directs that the system of quarterly audit and payt be adopted in future.

No 7960 dt 22d Jany/76 para 2
119
" 6444 dt 29 Sept/76 para 4
9

Pica

G D

Secretary.

To The Comrs of Nandidroog
Ashtagram, & Nagar Dys
" " Dy Accte Genl
" " Collr of Dh

Proceedings of the Chief Commissioner of Mysore, Financial Department, 27th November 1877.

READ—

Petitions Nos. 5100 and 5676, dated 20th January and 5th March 1877, respectively, from Venkatram Bhat and other Jodidars of Jodihotchihalla Agrahar, Banavar Taluk, complaining of the inconvenience experienced by them by the sayer realizations of their jodi village being paid annually instead of monthly.

Proceedings of the Chief Commissioner of Mysore, Genl. No. 1144—F. 17, dated 2nd May 1877.

Order thereon.—In para 2 of this Office Proceedings No. 6444—9, dated 29th September 1876, it was directed that bills for the amount of sayer revenue payable to inamdars should be forwarded to the Audit Department annually instead of quarterly as before.

In the above and other instances which have come to the Chief Commissioner's knowledge, the practice is complained of as inflicting a hardship on holders of inam villages. The Commissioners of Divisions will be good enough to report whether any advantage is gained by the annual audit and payment of these bills, such as would outweigh the inconvenience felt by inamdars.

To—The Commissioners of Nundydroog, Ashtagram and Nagar Divisions.
„ Deputy Accountant General.

From the Commissioner of the Nundydroog Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 41, dated 21st May 1877.

Adverting to the last para of the Chief Commissioner's Proceedings No. 1144—F. 17 of the 2nd instant, I have the honor to state that, as no apparent advantage will be gained by the annual audit and payment of sayer revenue due to inamdars, the payment may be made to them quarterly without inconvenience.

2. I beg to add that my deputies are all unanimously of this opinion.

From the Commissioner of Nagar Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 329—38, dated 3rd July 1877.

With reference to the Chief Commissioner's Proceedings No. 1144—17, dated 2nd May last, has the honor to state that the Deputy Commissioner, Kadur, reports that no advantage is gained by auditing the bills for sayer allowances annually instead of monthly. The Deputy Commissioner, Chitaldroog, prefers the annual audit, as the sums to be paid in his district are small.

2. The undersigned considers that the monthly audit is preferable to the annual audit inasmuch the latter puts some of the inamdars to great inconvenience and the corresponding advantage gained is very little.

From the Commissioner of Ashtagram Division, To the Secretary to the Chief Commissioner of Mysore, General Department, No. 419—Finl. 138, dated Camp Hassan, 8th November 1877.

In reply to your No. 1144—17, dated 2nd May 1877, I have the honor to state for the information of the Chief Commissioner that the monthly payment of the sayer realizations to inamdars seems more desirable and convenient than the existing arrangement of the annual audit under which they have to wait for the whole year to receive the small amount to which they are entitled.

No. 7704—14, DATED BANGALORE, 27TH NOVEMBER 1877.

ORDER THEREON.—In modification of the orders noted in the margin, the Chief Commissioner directs that bills for the amount of sayer revenue payable to inamdars be in future forwarded quarterly to the Deputy Accountant General for audit.

No. 7960—119, dated 22nd January 1876, para 2.
No. 6444—9, dated 29th September 1876, para 2.

Secretary.

To—The Commissioners of Nundydroog, Ashtagram and Nagar Divisions.
„ Deputy Accountant General.
„ Deputy Commissioners of Districts.

Two spare Copies to Track

36 Copies despd
1 To Asstt Secy
1 attached to Draft
13 Reserve
51

Trans & Cir 12

1877.

GOVERNMENT OF MYSORE.

FINANCIAL.

To
THE COMMISSIONERS OF DIVISIONS.
" DY. COMMISSIONERS OF DISTRICTS
" DY. ACCOUNTANT GENERAL.

Dated 27*th* *November.*
Despatched 1st Dec.
Received

No. 7704
14.

In modification of previous orders, directs that bills for the amount of sayer revenue payable to inamdars be in future forwarded quarterly to the Deputy Accountant General for audit.